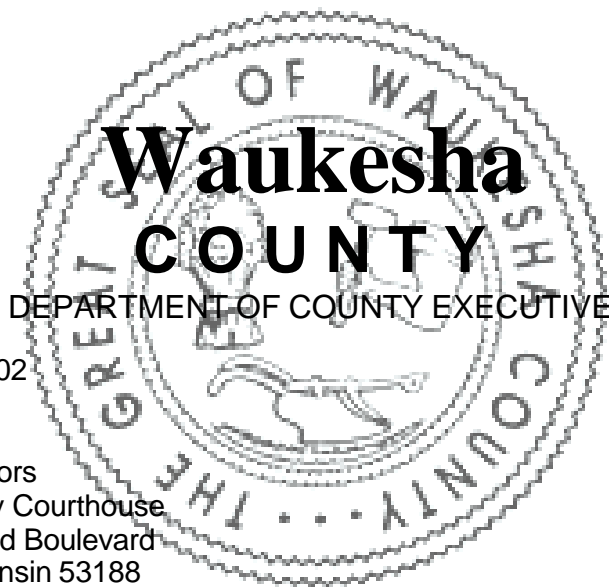


Daniel M. Finley

County Executive



September 25, 2002

Board of Supervisors
Waukesha County Courthouse
515 West Moreland Boulevard
Waukesha, Wisconsin 53188

Honorable County Board Members:

The past year has been marked with several challenges. We have lived with an economy that has not been as strong as it has been in recent years. Ethical lapses have raised credibility questions at certain businesses and governments. And, of course, the tragic events of 9/11 have had a profound impact on our great nation.

Challenges call for strong leadership, and I assure you that Waukesha County will, as always, lead the way. We continue to make public trust our top priority. This year's budget theme "Performance with Integrity" addresses our challenges and reflects our pledge to the taxpayers to work in a fiscally responsible manner.

This budget reflects Waukesha County's commitment to trust, and our values in providing responsible and ethical government services. We continue to invest in our seniors, our youth, public safety, transportation, technology, parks and open space. In doing so, we made necessary decisions to balance our needs with the desire for limited, responsible government.

We are proud to state that this budget addresses our priorities and also reduces the county property tax rate for the 13th year in a row. As proposed, the county property tax rate will drop to \$2.31 per \$1,000 in equalized value. Our commitment to fiscal responsibility has served this county well over the years and it continues today.

I am pleased to submit this budget to you for your consideration and confident it addresses our needs of today and readies us for the challenges of tomorrow.

MANAGING SPENDING AND TAXES

The County continues to be a leader, performing with integrity in financial management and budgeting by controlling spending, limiting tax increases, and taking into consideration the taxpayers ability to pay for quality government services. This is a difficult period for most local governments in Wisconsin. As the economy is slow to recover, revenues from Federal and State sources are stagnate or dwindling, and health care costs are skyrocketing. These issues taken together have made this year's budget one of the most challenging to assemble in over a decade. Yet this budget continues to meet priority needs while dealing with the negative economic impacts.

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The 2003 proposed budget tax levy rate declines by \$0.11 per \$1,000 property valuation from \$2.42 to \$2.31, a decrease of 4.5% from the 2002 budget level. Since 1990, the tax rate has been reduced by \$1.02 or over 30% from \$3.33 to \$2.31 per \$1,000 of property value.

The 2002 general County property tax of \$78,137,126 (for 2003 budget purposes) represents an increase of \$2,913,997 or 3.87% from the 2001 tax levy. As discussed below, at least half of the increase can be attributed to the dramatic increase in employee health care costs impacting the budget.

The County's 2003 budget appropriations total \$230,059,270, which consists of capital project spending of \$30,586,700 and operating expenditures of \$199,472,570. The operating expenditure increase is maintained at about 4.6% even after absorbing the skyrocketing health insurance cost impacts (an increase of \$2.4 million). Future year (2004-2006) operating costs will be higher from the impacts of a new Public Safety department including Countywide shared dispatch services (beginning in 2004) and the Justice Facility expansion project first phase operating impacts (2005).

A key factor in maintaining budgets with modest expenditure and tax levy increases is our ability to keep labor costs stable. Despite continued growth of the County, greater demands for services and recent dramatic increases in health insurance costs indicated above, the overall net personnel costs are contained at an increase of approximately 5.5%. The number of net new position authorized in this budget proposal is only 3.87 FTE. A New Public Safety department will start with 2.75 FTE related positions proposed in the 2003 budget, to carry out transition plans for the beginning of Countywide shared dispatch services.

IMPACT ON HOMEOWNERS

The tax bill impact on County residential taxpayers, based on an average home value at nearly \$205,000, as determined by the 2000 census and adjusted for residential market inflation, will result in a County tax increase of 1.8% or \$8.55 from last year. Due to varied municipal property assessment ratios to equalized values as determined by the State Department of Revenue and market inflation on property values, the tax bill impact on the County's equalized tax rate of \$2.31 per \$1,000 of property value will vary.

BUDGET DRIVERS

Again, this year's budget has been prepared under very difficult circumstances, but department heads and their staff have risen to the challenge, with creativity, innovation, and cost effective priority setting to meet the County Executive's tax levy increase goal. This year's challenge again results mainly from the continuing dramatic increases in employee health care insurance costs. During most of the 1990's, health care insurance cost inflation had been increasing on average at about 8% annually, while this budget reflects an increase of about 27% or \$1.9 million greater than usual.

The lack of a State/County partnership especially in funding for the State Circuit Court system and Human Services programs continues to put pressure on continuing service and increasing the County's tax levy. It has been publicized that the recently passed State budget repair bill has a structural deficit estimated to be over \$1.8 billion. Many uncertain factors that may arise from State budget repair bill reductions including responsibilities being shifted to local government without associated funding are not yet determined. Some of these unknown factors will likely come into focus during 2003. Also, as the County's budget was being prepared it was unclear whether State agency budget reductions would include funding decreases for State programs run by the County.

For the past seven years, the State budget has provided no increase in the County's major Human Services funding source, the Basic County Allocation (BCA). This lack of increase in BCA is a significant driver increasing Health and Human Services local levy need by \$1.1 million in this budget.

The State budget repair bill did nothing to change a difficult long-term provision that modifies the W-2 program for food stamps and medical assistance programs back to the welfare programs of the mid-1990's. This provision continues to threaten the future of the County's highly successful welfare to work programs by creating a potential future funding gap of more than \$300,000 per year.

Certain lower priority Human Services programs are reduced in this budget due to fiscal pressures. Reductions include plans to downsize and phase out the BASIC (Basic Assistance and Services for Individuals in Crisis) medical program. The Public Health division will eliminate it's vision/hearing screening clinics, and limit it's sexually transmitted disease clinics to provide services on an appointment only basis saving nearly \$100,000 in taxes. In addition, 3.0 FTE regular full time positions are not funded and 3.35 FTE temporary extra help funding has been reduced by nearly \$210,000 and reallocated to higher priority service areas.

Despite increasing court fee charges, the State has not provided for additional State circuit court support grant funding allocations to counties, absorbing the increased revenues into the state budget. Since these revenues are sent to Madison to fund state government, the County will levy nearly \$260,000 of additional property taxes to support State courts for 2003.

Other significant budget driver impacts include the following:

- ◆ Human Services Long-Term Care has been a major State funding priority for a number of years. The State continues this priority in 2003 by providing the County \$2.3 million in federal/state pass through funding for Community Options, Community Integration and Development disability programs. This saves the State medical assistance costs by keeping individuals out of high cost institutional settings. Part of this funding provides for \$1.8 millions of additional expenditure appropriation as the result of higher costs of care per day that is required for more complex services to keep eligible clients living in the community who are frail elderly, mentally ill, or who have physical or developmental disabilities.
- ◆ Human Services Developmental Disabilities budget includes expenditures increases of over \$750,000 and \$332,000 of additional County tax levy for intensive treatment services (mandated) for six court ordered individuals required to be placed at state centers, increases in the number of days of client care and inflationary cost increases for existing client care.
- ◆ Human Services Mental Health Outpatient Services budget includes additional tax levy for contractual service cost increases of \$286,000 for existing mental health care purchased services and \$125,000 for mental health outpatient client medication costs, a 32% increase, to keep chronically mental ill individuals stabilized in the community.
- ◆ Human Services - Birth to Three program for children who have developmental delays or disabilities is a State priority with additional state funding of \$188,000 for this mandated program. The total number of Children estimated to be served is increased by 87 to 964. In addition, the state is requiring that the current medical program model being provided by the contracted vendor be revamped to a "consultation" model, where children are to be served in their natural (home) environment with training provided to family members and care providers.

STRATEGIC BUDGET INITIATIVES

In these uncertain economic times with limited resources, we must continue to make prudent fiscal management priority decisions to invest wisely in our future and slow the growth of government.

- A new Public Safety Department is proposed to plan for a seamless transition to countywide shared dispatch services in 2004. The department will also be responsible for Courthouse and Central Campus Security of County facilities. To work on implementation of these two critical initiatives, 2.75 full time equivalent new positions (starting at various quarters in 2003) are proposed including a Communication Center Operations manager, a Training coordinator, a Senior Information System Professional and a Department Head. The new department has an initial year budget of \$225,000.
- The dispatch operations will locate at a new Public Safety communication center to provide combined dispatch and call taking services. Several municipal police, fire, emergency medical and public works operations will be dispatched from a single center delivering more efficient and cost effective service. The plan is for the center to be ready for providing service in 2004. The major benefits identified include direct cost savings for participating municipalities and their taxpayers along with technologically advanced and efficient facilities. It will include a new Computer Aided Dispatch (CAD) and records management technology to lead the way with more efficient and cost effective emergency dispatch center services.
- The Criminal Justice Coordinating Taskforce is recommending the establishment of a Criminal Justice Collaboration Council to carry out analysis/special studies and to recommend and implement comprehensive changes aimed at controlling jail inmate population growth. The Council is provided with budget appropriations totaling \$206,800 and additional county tax levy funding of \$100,000 to begin contracting for services that address front end and aftercare monitoring services to help reduce recidivism.
- The County Board passed a resolution to sell the historic Courthouse annex to the County Historical Society pending approval of a ten year contract agreement. Consistent with the resolution, the Parks budget continues to provide a \$215,000 program grant to assist in running the day-to-day operations of the museum. The Public Works budget will provide \$225,000 that is for a building operation grant to maintain the facility. In addition, \$235,000 is budgeted in the non-departmental budget for one-time capital expenditures and a capital grant for first year payment to the City of Waukesha, who will issue general obligation bonds to fund major renovation work.
- The County's Land information Systems (LIS) budget includes expenditure appropriation of \$473,000 funded with LIS fees and State Land Information Board grants. It includes the creation of one Land Information Mapping Technician position to respond to Information requests from the general public and County staff and will provide data integration activities and file maintenance of the Geographic information system.

To meet funding priorities, other services are reduced and/or restructured to meet budget objectives.

- Transit Services eliminates one New Berlin route (302) due to the low amount of riders and the resulting high costs per passenger trip. The route was instituted with Congestion Mitigation Air Quality (CMAQ) grant funding. This change will reduce spending by nearly \$410,000 and property tax levy is reduced by \$126,000. Also, the County is seeking a proposal to partner with Milwaukee County to administer the Transit program contracts at the tax levy amount in this budget proposal.

- A year ago, the D.A.R.E. Taskforce recommended that funding decisions for the program be made at the local (municipal or school district) level and for the County to discontinue tax levy funding for the program. For the 2003 budget, the remaining expenditures and tax levy are reduced in the Non-departmental budget by \$140,000 discontinuing reimbursement payments to municipalities not served by the Sheriff's department that provide DARE core program instruction. Also, the Sheriff's department budget was reduced approximately \$45,000 for a half year of operational cost and overtime that remained to complete the spring 2002 semester classes.
- The Sheriff's budget is also reduced for out of county prisoner placements and related transportation costs by \$100,000. It is anticipated that there will be less need for out of County inmate placements in 2003 as more cell space will be available due to holding less federal and state inmates.
- The UW Extension base budget for 2003 was reduced by \$85,000, for the full year impact of the approved 2002 mid-year base budget reductions. The expenditures reductions include discontinuing a contracted UW extension agent and a reduction of clerical help in the youth and family program.

INFRASTRUCTURE INVESTMENTS AND MANAGING DEBT

The County continues to prudently plan for its infrastructure needs and manage its debt financing carefully to protect its Aaa/AAA Bond rating. The Capital Projects 2003-2007 plan focuses on the Justice, Public Safety and Highway projects. Highway projects comprise almost half (48%) of project plan expenditures with the Jail Facility, and the Communication Center requiring more than one-third of the project plan expenditures.

Capital project spending for the first year of the plan budget year 2003 is at \$30,586,700 an increase of \$3,717,012. Key Capital projects with associated budget funding are as follows:

- ◆ On-going funding in 2003 for 25 existing projects totals nearly \$26.8 million or about 88% of the proposed budget. This includes \$17.2 million for new building construction. The Justice Facility project at \$8.5 million provides funding to begin construction in 2003 for the planned Jail expansion opening of 284 additional cells set for mid-2005. This project has been reduced by \$750,000 as the result of a lower than budgeted architect and engineering contract for the project. The largest change occurs in the new Communication Center project, where \$6.1 million is included for facility construction and equipment for a County Communications Center and Public Safety department. A project to expand Retzer Nature Center for \$1.2 million, includes adding meeting, program and presentation rooms, and also includes a partnership with the Waukesha School district for the construction of new \$400,000 planetarium which is expected to be funded by donations. Also, renovations to the UW-Waukesha Southview Hall are funded at \$1.4 million in this budget.
- ◆ The 2003 capital budget includes \$8.6 million for highway projects. Major road projects include a rehabilitation of County Trunk Highway (CTH) ES (Main Street), in the Village of Mukwonago with final year funding at \$2.6 million; The widening of CTH J (Pewaukee Road) in the City of Pewaukee to four lanes from Rockwood Drive to Capitol Drive with \$850,000 provided in 2003 and plans for the remaining funding of \$833,000 in 2004. The Highway repaving program is funded at over \$2.0 million to repave approximately 20 miles of roadway. The budget includes \$655,000 for bridge reconstruction at the intersection of Calhoun Road and CTH I (Beloit Road). Also, \$300,000 is budgeted in addition to prior year capital funding for reconstruction of CTH L (Janesville Road). This project is planned to widen Janesville Road to a 4 lanes for a 2.3 miles segment from Highway O (Moorland Road) to the County Line (124th Street).

- ◆ Eleven new projects add \$2.7 million to the 2003 budget. These projects include \$1.1 million for three intersection improvements to provide safer roadway conditions; funding of \$745,000 for Moor Downs golf course redevelopment as identified in the County Grounds Master Plan to accommodate the justice facility construction; four building projects adds \$635,000 including a boiler replacement at the Northview Facility, an energy management system at the Human Service Center, a transformer switch upgrade at UW-Waukesha and a computerized maintenance system for Public Works Building operations. These investments are expected to provide a rapid return on investment from utility and maintenance cost savings. A new project to address security and public safety at the courthouse and administration center is at \$120,000.
- ◆ The 2003 Capital budget is funded with revenues totaling \$4,590,869, which mainly consists of continuing state mandate relief funding of \$1.3 million and state funding estimated at \$1.1 million for the technology equipment exemption from personal property tax base. Transportation related funding from a combination of federal, state and local sources provides slightly over \$1.3 million and other project related revenues of almost \$900,000.
- ◆ Fund balance appropriations of \$6,548,125 (including \$5.1 million is general fund balance), includes \$2.0 million for a new communications center, and \$1.1 million of jail assessment fee revenues and \$400,000 of Federal prisoner revenues which are both reserved in prior years for the jail project. Capital project fund balance of \$1.3 million, (including \$800,000 from spending reductions made in 2002) are appropriated to fund projects.
- ◆ Also, Proprietary fund balance of almost \$1.7 million includes \$937,000 of golf course retained earnings proposed to fund two golf course projects and \$700,000 of Internal Service fund retained earnings which funds three technology projects.
- ◆ In addition, other major project funding includes debt borrowing of \$13.5 million; investment income on the borrowed funds of \$755,000 and a tax levy down payment of \$5,192,706. The tax levy amount budgeted for capital projects decrease \$412,982 from the 2002 budget and funds 26.7% of net expenditures (after revenues and fund balances are applied).
- ◆ The 2003 capital projects require an increase in total debt service tax levy of \$175,476. The debt service budget proposed for 2003 continues to be well within compliance of the State's imposed levy rate constraints on counties. The Debt service expenditure to total governmental operating expenditure ratio is maintained below 7%, which is well below the County's performance measure of less than 10%. This budget continues prudent debt management and capital budgeting policies and practices to maintain the County's coveted Aaa/AAA bond ratings which helps lower borrowing costs to the taxpayers.

ACKNOWLEDGEMENTS

This budget represents our County's on-going ability to perform with integrity. We will continue to lead the way with strategic long term planning, strong financial management, program cost budgeting which focuses on results including outcome based objectives, and performance measurement to provide quality and efficient services, while continuing efforts to limit the growth of County government.

Sincere appreciation is extended to department administrators and staff for their extra effort in developing this challenging budget. We look forward to working with the County Board of Supervisors during their thorough review process.

Daniel M. Finley, County Executive

Keith K. Swartz, Budget Manager

Norman A. Cummings, Director of Administration

2003 BUDGET SUMMARY

	2002 Adopted Budget	2003 Executive Budget	Incr/(Decr) From 2002 Adopted Budget	
			\$	%
OPERATING BUDGETS				
Gross Expenditures	\$190,568,317	\$199,472,570	\$8,904,253	4.67%
MEMO: Less Interdept. Charges (a)	\$13,454,751	\$14,435,156	\$980,405	
MEMO: Net Expenditures (a)	\$177,113,566	\$185,037,414	\$7,923,848	4.47%
Less: Revenues (Excl. Retained Earnings)	\$112,293,620	\$118,090,559	\$5,796,939	5.16%
Less Net Appropriated Fund Balance	<u>\$6,292,825</u>	<u>\$5,893,486</u>	<u>(\$399,339)</u>	
TAX LEVY – OPERATING BUDGETS	\$71,981,872	\$75,488,525	\$3,506,653	4.87%
CAPITAL PROJECTS BUDGET				
Expenditures	\$26,869,688	\$30,586,700	\$3,717,012	13.83%
Less: Revenues	\$13,866,000	\$18,845,869	\$4,979,869	35.91%
Less: Appropriated Fund Balance	<u>\$7,398,000</u>	<u>\$6,548,125</u>	<u>(\$849,875)</u>	
TAX LEVY-CAPITAL PROJECTS BUDGET	\$5,605,688	\$5,192,706	(\$412,982)	-7.37%
COUNTY TOTALS				
Expenditures	\$217,438,005	\$230,059,270	\$12,621,265	5.80%
Less: Revenues	\$126,159,620	\$136,936,428	\$10,776,808	8.54%
Less: Appropriated Fund Balance	<u>\$13,690,825</u>	<u>\$12,441,611</u>	<u>(\$1,249,214)</u>	
General County Tax Levy	\$75,223,129	\$78,137,126	\$2,913,997	3.87%
Library Tax Levy	\$2,364,431	\$2,544,105	\$179,674	7.60%

(a) Net operating expenditure budget after eliminating interdepartmental chargeback transactions (mostly from internal service fund operations) which in effect result in double budgeting.

	2002 Adopted Budget	2003 Executive Budget	Incr/(Decr) From 2002 Adopted Budget	
			\$	%
General County Tax Levy	\$75,223,129	\$78,137,126	\$2,913,997	3.87%
General County Tax Rate	\$2.4208	\$2.3124	(\$0.1084)	-4.48%
General County Equalized Value	\$31,074,293,750	\$33,791,109,550	\$2,716,815,800	8.74%
Federated Library Tax Levy	\$2,364,431	\$2,544,105	\$179,674	7.60%
Federated Library Tax Rate	\$0.2703	\$0.2696	(\$0.0008)	-0.29%
Federated Library Equalized Value	\$8,746,220,900	\$9,438,146,900	\$691,926,000	7.91%

2003 BUDGET SUMMARY BY AGENCY BY FUNCTIONAL AREA

EXECUTIVE PROPOSED BUDGET					
AGENCY NAME	EXPEND.	REVENUES	FUND ADJUST.	TAX LEVY	Tax Levy Change '02 - '03 \$
JUSTICE AND PUBLIC SAFETY					
COUNTY EXECUTIVE					
Emergency Management	\$158,034	\$96,398	\$0	\$61,636	\$2,907
PUBLIC SAFETY	\$225,000	\$0	\$0	\$225,000	\$225,000
DISTRICT ATTORNEY	\$2,165,849	\$578,993	\$0	\$1,586,856	\$75,600
CIRCUIT COURT SERVICES	\$8,269,675	\$4,185,292	\$0	\$4,084,383	\$259,111
MEDICAL EXAMINER	\$898,795	\$122,965	\$0	\$775,830	\$42,087
SHERIFF	\$26,081,923	\$6,790,607	\$111,573	\$19,179,743	\$929,080
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Subtotal: Justice & Pub Safety	\$37,799,276	\$11,774,255	\$111,573	\$25,913,448	\$1,533,785
HEALTH AND HUMAN SERVICES					
COUNTY EXECUTIVE					
Com Develop Block Grant	\$3,000,000	\$3,000,000	\$0	\$0	\$0
CORP. COUNSEL					
Child Support	\$2,002,797	\$1,814,230	\$90,000	\$98,567	\$62,128
SENIOR SERVICES					
General	\$2,092,661	\$902,311	\$0	\$1,190,350	\$28,976
Elderly Nutrition	\$1,068,700	\$835,888	\$41,000	\$191,812	\$22,768
HEALTH & HUMAN SERVICES					
Public Health	\$2,863,507	\$875,244	\$0	\$1,988,263	\$99,788
Human Services	\$32,836,224	\$21,190,763	\$398,546	\$11,246,915	\$776,647
Long Term Care	\$28,829,651	\$27,021,136	\$0	\$1,808,515	\$301,995
Mental Health Center	\$4,210,610	\$2,250,600	\$0	\$1,960,010	(\$86,024)
VETERANS' SERVICES	\$232,764	\$13,000	\$0	\$219,764	\$13,522
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Subtotal: HHS	\$77,136,914	\$57,903,172	\$529,546	\$18,704,196	\$1,219,800
PARKS, ENVIR, EDUCATION & LAND USE					
REGISTER OF DEEDS	\$1,641,022	\$2,499,598	\$0	(\$858,576)	(\$150,879)
UW-EXT: EDUCATION	\$425,967	\$13,302	\$0	\$412,665	(\$62,649)
FEDERATED LIBRARY					
County	\$2,544,105	\$0	\$0	\$2,544,105	\$179,674
State Aids	\$972,437	\$956,503	\$15,934	\$0	\$0
Federal Aids	\$156,353	\$156,353	\$0	\$0	\$0
PARKS & LAND USE					
General	\$9,941,060	\$3,623,493	\$50,000	\$6,267,567	\$249,579
Land Information Systems	\$473,712	\$473,712	\$0	\$0	(\$24,054)
Tarmann Fund	\$1,000,000	\$450,000	\$550,000	\$0	\$0
Golf Courses	\$3,120,047 (a)	\$3,485,000	(\$364,953)	\$0	\$0
Golf Course Rtnd. Earnings	\$0	(\$364,953)	\$364,953	\$0	\$0
Ice Arenas	\$1,010,504 (a)	\$1,010,504	\$0	\$0	\$0
Ice Arenas Rtnd. Earnings	\$0	\$0	\$0	\$0	\$0
Ice Arena Fund Bal. Appr.	\$0	(\$3,504)	\$3,504	\$0	\$0
Expo Center	\$776,418 (a)	\$686,418	\$0	\$90,000	\$0
Expo Fund Bal. Approp.	\$0	\$0	\$0	\$0	\$0
Material Recovery Facility	\$1,710,834 (a)	\$2,335,000	(\$624,166)	\$0	\$0
MRF Retained Earnings	\$0	(\$624,166)	\$624,166	\$0	\$0
MRF Fund Bal. Appr.	\$0	(\$650,000)	\$650,000	\$0	\$0
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Subtotal: Parks	\$23,772,459	\$14,047,260	\$1,269,438	\$8,455,761	\$191,671

2003 BUDGET SUMMARY BY AGENCY BY FUNCTIONAL AREA

AGENCY NAME	EXECUTIVE PROPOSED BUDGET				Tax Levy Change '02 - '03 \$
	EXPEND.	REVENUES	FUND ADJUST.	TAX LEVY	
PUBLIC WORKS					
PUBLIC WORKS					
Public Works	\$8,319,344	\$1,563,435	\$159,000	\$6,596,909	\$286,269
County/State Hwy Op	\$9,125,445	\$8,680,189	\$0	\$445,256	\$147,151
Transit Services	\$3,391,547	\$2,604,866	\$0	\$786,681	(\$129,910)
Central Fleet Maintenance	\$2,600,509	\$2,603,409	(\$2,900)	\$0	\$0
Central Fleet Rtnd. Earnings	\$0	(\$2,900)	\$2,900	\$0	\$0
Central Fleet Fund Bal. Appr.	\$0	(\$101,083)	\$101,083	\$0	\$0
AIRPORT DEVELOPMENT	\$1,068,723	\$623,293	\$173,977	\$271,453	\$0
VEHICLE/EQUIP REPL.	\$1,827,938 (a)	\$1,839,180	(\$11,242)	\$0	\$0
Veh. Replace Rtnd. Earnings	\$0	(\$11,242)	\$11,242	\$0	\$0
Veh. Replc. Fund Balance Appr.	\$0	\$0	\$0	\$0	\$0
Subtotal: Public Works	\$26,333,506	\$17,799,147	\$434,060	\$8,100,299	\$303,510
GENERAL ADMINISTRATION					
COUNTY EXECUTIVE					
General	\$496,371	\$8,250	\$0	\$488,121	\$9,311
COUNTY BOARD	\$1,257,622	\$0	\$0	\$1,257,622	\$30,118
COUNTY CLERK	\$434,792	\$129,050	\$0	\$305,742	(\$107,857)
TREASURER	\$627,862	\$6,969,800	\$0	(\$6,341,938)	(\$206,167)
ADMINISTRATION					
General	\$6,225,387	\$815,691	\$0	\$5,409,696	\$200,553
Risk Management	\$1,862,960 (a)	\$1,679,974	\$182,986	\$0	\$0
Collections	\$529,463	\$529,463	\$70,000	(\$70,000)	\$0
Communications	\$880,712 (a)	\$801,812	\$78,900	\$0	\$0
Radio Services	\$831,426 (a)	\$977,737	(\$146,311)	\$0	\$0
Radio Svcs. Rtnd. Earn.	\$0	(\$146,311)	\$146,311	\$0	\$0
Radio Svcs. Fund Bal. Appr.	\$0	(\$190,000)	\$190,000	\$0	\$0
Records Management	\$1,626,370 (a)	\$1,626,370	\$0	\$0	\$0
CORPORATION COUNSEL					
General	\$1,181,923	\$331,661	\$0	\$850,262	\$27,748
Subtotal: General Admin.	\$15,954,888	\$13,533,497	\$521,886	\$1,899,505	(\$46,294)
NON-DEPARTMENTAL					
GENERAL	\$1,717,328	\$1,204,250	\$207,000	\$306,078	(\$71,495)
Gen. F.B. Tax Incr. Dist.	\$0	\$0	\$54,300	(\$54,300)	\$110,200
END USER TECHNOLOGY	\$3,119,661 (a)	\$2,394,661	\$0	\$725,000	(\$10,000)
End User Tech. Gen Fund Bal Appr	\$0	(\$565,683)	\$565,683	\$0	\$0
CONTINGENCY	\$1,350,000	\$0	\$900,000	\$450,000	\$100,000
Subtotal: Non-Depart.	\$6,186,989	\$3,033,228	\$1,726,983	\$1,426,778	\$128,705
DEBT SERVICE--GEN'L	\$12,288,538	\$0	\$1,300,000	\$10,988,538	\$175,476
Subtotal: Oper. Bud.	\$199,472,570	\$118,090,559	\$5,893,486	\$75,488,525	\$3,506,653
CAPITAL PROJECTS	\$30,586,700	\$18,845,869	\$6,548,125	\$5,192,706	(\$412,982)
SUB TOTAL	\$230,059,270	\$136,936,428	\$12,441,611	\$80,681,231	\$3,093,671

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal payments to conform with generally accepted accounting standards. Fixed asset purchases and Debt Principal payments will be funded by operating revenues, tax levy, or balance appropriations and are included, as applicable, in each agency budget request.

2003 BUDGET ASSUMPTIONS

Certain broad assumptions are determined which establish a basic foundation for building a budget. These general assumptions provide a framework to County staff, the County Executive and the County Board of Supervisors for setting priorities, determining service levels and allocating limited financial resources.

The following general assumptions are used in guiding the development of the County's 2003 budget.

- Overall inflation factor estimated for costs to continue existing services is projected for 2003 at a range from 1.5% to 2.5% depending upon the particular service or commodity. The major exceptions include energy and health insurance cost increases.
- The County Executive established as a goal for his proposed budget to manage a levy rate decrease, and a tax levy increase below 4%. However a 27% average increase in health insurance premiums (\$2.45 million) made this goal challenging. Additionally, the State's Budget repair bill proposal, which stalled at the Conference Committee stage as the County Budget Targets were being established, included significant shared revenue reductions and many unknown factors making it very difficult to determine if certain state/federal revenues will be available to fund state programs run by the County.
- The proposed budget does decrease the tax levy rate for the 13th consecutive year as a combination of controlling discretionary costs in the budget and a tax base increase of 8.7% resulted in a eleven cent decrease in the rate from \$2.42 to \$2.31 per \$1,000 of property value. The tax levy increase, from \$75.2 million to \$78.1 million, if adjusted for the skyrocketing health insurance cost increases above a usual increase (average of 27% verses 8% medical inflation) otherwise the levy increase could be below 2%.
- County equalized property value (excluding TID's) for tax year 2002 is increasing by 8.7% or over \$2.7 billion, to nearly \$33.8 billion based on continued strong building permit data in 2001, which is reflective of next year tax base increases mostly due to construction and residential market inflation growth.
- For 2003, the County anticipates that the largest state discretionary funding source, Basic County Allocation (BCA) to Health and Human Service programs, will provide no increase to offset higher costs to continue existing service levels. State transportation aids for road maintenance increase \$400,000 in the budget. State Court Support Grant increases are projected to be minimal from the prior budget amount and do not cover cost increases (over \$259,000 of additional tax levy) to run the State Circuit Court system.
- Register of Deeds document recording fees revenues are expected to increase \$275,300 reflecting a projected 5,000 increase from 110,000 to 115,000 documents in 2003 reducing the levy need in County general fund operations.
- Investment income rates of return are estimated to be sufficient when coupled with cash management improvements to allow budgeted revenues to increase by \$115,000 further reducing levy needs as it has over the past several years in the Treasurer's department.
- Debt borrowing costs are projected to be no greater than 5.5% on \$13.5 million planned (based on capital plan) nine year 2003 issue. The levy effort to fund the Capital budget will be slightly lower at 26.7% (\$400,000), which includes a new communication center for county-wide dispatch and beginning jail funding for Phase I construction. The Debt Service budget requires increased levy funding of about \$175,000.
- The End User Technology Support (formerly computer replacement) fund continues to cover the total cost of personnel computer ownership, e-government web-based initiatives, network infrastructure and support costs. Charges back to end user departments will be phased in over a 6-8 year period (currently at 39% of full cost going to 58% of full cost in 2003). In this budget \$400,000 of additional tax levy funding is put into department budgets to help departments absorb higher charge backs. The Departments impact is limited to no greater than 5% more than the 2002 computer replacement charge.

2003 PROPOSED TAX LEVY SUMMARY

***** IMPACT ON HOMEOWNERS *****



The Waukesha County tax levy is comprised of two segments. The general County tax levy of \$78,137,126 is levied at a rate of \$2.31 per \$1,000 of equalized value on all eligible property in the County. The Federated Library System levy of \$2,544,105 is levied at a rate of \$0.27 on taxable properties in communities without a library.

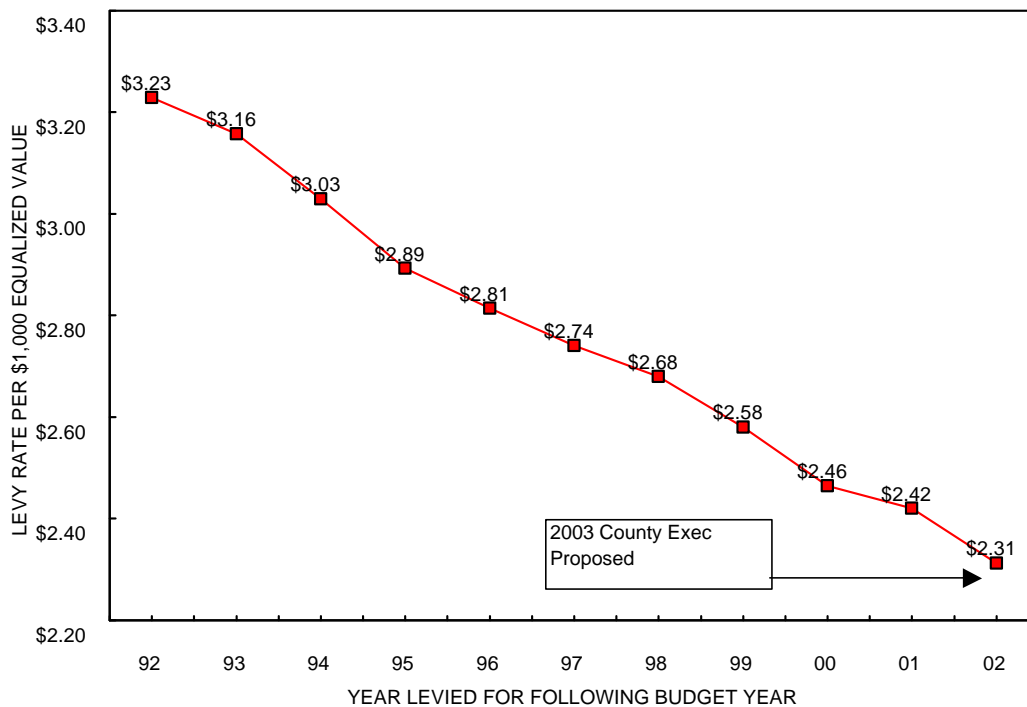
Because of varied assessment ratios to equalized values determined by the State Department of Revenue and inflationary property value changes, the tax bill impact on County's equalized tax rate of \$2.31 per \$1,000 of property value (down \$0.11 from the 2002 budget) will vary. Waukesha County's average home value, as indicated in the 2000 census and inflated, is \$192,000. The County-wide residential inflation rate of 6.6% results in a County tax increase of 1.8% or \$8.55 on a \$192,000, \$4.42 on a \$100,000 home, and \$11.05 on a \$250,000 home.

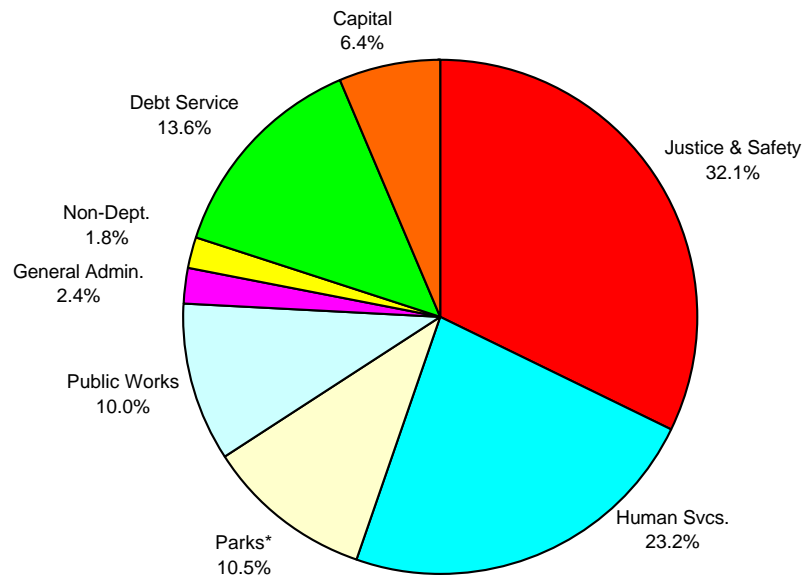
2001 Value of Home	County Tax 2001	Residential Inflation	2002 Value of Home
\$100,000	\$242.08	6.60%	\$106,600
* \$192,000	\$464.79	6.60%	\$204,700
\$250,000	\$605.20	6.60%	\$266,500

County Tax 2002	County Tax Change	
	Amount	Percent
\$246.50	\$4.42	1.8%
\$473.35	\$8.55	1.8%
\$616.25	\$11.05	1.8%

* Average Waukesha County home value 2000 U.S. Census

**WAUKESHA COUNTY ANNUAL LEVY RATE
1992 TO 2002**



TAX LEVY BY FUNCTIONAL AREA**2003**

* Includes Parks, Environment, Education, and Land Use

**2002-2003 TAX LEVY BY FUNCTION
(COMBINES ALL FUNDS)**

BY FUNCTION	2002 Adopted Budget	2003 Proposed Budget	Incr/(Decr) From 2002 Adopted Budget	
			\$	%
Justice & Public Safety	\$24,379,663	\$25,913,448	\$1,533,785	6.29%
Health & Human Services	\$17,484,396	\$18,704,196	\$1,219,800	6.98%
Parks, Env., Educ. & Land Use	\$8,264,090	\$8,455,761	\$191,671	2.32%
Public Works	\$7,796,789	\$8,100,299	\$303,510	3.89%
General Administration	\$1,945,799	\$1,899,505	(\$46,294)	-2.38%
Non-Departmental	\$1,298,073	\$1,426,778	\$128,705	9.92%
Debt Service	\$10,813,062	\$10,988,538	\$175,476	1.62%
Capital Projects	\$5,605,688	\$5,192,706	(\$412,982)	-7.37%
Total Tax Levy	\$77,587,560	\$80,681,231	\$3,093,671	3.99%
Less Federated Library Tax	\$2,364,431	\$2,544,105	\$179,674	7.60%
COUNTY TAX LEVY	\$75,223,129	\$78,137,126	\$2,913,997	3.87%

**BUDGETED POSITIONS 2001-2003
SUMMARY BY AGENCY AND FUND**

*****BUDGETED POSITIONS ONLY*****					
FUNCTIONAL AREAS:	<u>2001 Year End</u>	<u>2002 Adopted Budget</u>	<u>2002 Modified Budget</u>	<u>2003 Budget</u>	<u>02-03 Change</u>
Justice And Public Safety	469.75	468.25	468.25	470.50	2.25
Health And Human Services	425.44	428.64	427.64	424.64	(3.00)
Parks, Env, Educ And Land Use	151.63	151.63	151.38	153.75	2.37
Public Works	169.50	166.50	166.50	163.50	(3.00)
General Administration	125.15	124.65	124.65	123.65	(1.00)
Non-Departmental	8.00	9.00	9.00	10.00	1.00
Total Regular Positions County-Wide	<u>1,349.47</u>	<u>1,348.67</u>	<u>1,347.42</u>	<u>1,346.04</u>	<u>(1.38)</u>
Temporary Extra Help	117.50	127.16	126.61	124.80	(1.81)
Overtime	32.34	26.77	26.72	26.09	(0.63)
Total Position Equivalents County-Wide	<u>1,499.31</u>	<u>1,502.60</u>	<u>1,500.75</u>	<u>1,496.93</u>	<u>(3.82)</u>

SIGNIFICANT CHANGES FOR 2003:

Budget funded position equivalents decrease by a net 3.82 FTE for 2003 including temporary extra help and overtime.

In total, the 2003 budget includes funding for 3.87 net new full time positons after abolishments of funded (2002) positions, funds an additional 1.00 FTE for two positions authorized as of July 1, 2002, reduce 0.25 for a position create/ abolish as a mid year adjustment, unfunds of 6.00 FTE regular full time positions, decrease to temporary extra help 1.81 FTE, decreases overtime by 0.63 FTE. Additionally, 3.00 FTE of previously authorized unfunded positions, not included in the numbers presented above, are abolished.

In addition, separate position actions modifying the 2002 Adopted Budget occurred outside the annual position request process, which is part of the budget cycle, and includes the following changes:

<u>2002 Change (FTE)</u>	<u>Department</u>	<u>Budget Action/Position</u>	<u>Ordinance #</u>
(1.00)	Health & Human Svc	Unfund 1.0 FTE Clerk Typist II	157-30
(0.25)	UW-Extension	Create 0.50 FTE Clerk Typist II & Abolish 1.00FTE Clerk Typist II (2002 impact 0.25FTE)	157-30
(0.35)		Decrease Extra Help by 0.35 FTE	157-30
(0.05)		Decrease Overtime by .05 FTE	157-30
(0.20)	Parks-General Fund	Decrease Extra Help 0.20 FTE	157-30
0.00	Circuit Court	Create 1.00 FTE Programs and Projects Analyst & Abolish 1.00 FTE Office Services Coordinator	
0.00	Treasurer	Transfer 0.25 Clerk Typist II to DOA-Collections	157-30

For additional information, see the "Budgeted Position Summary" included for each functional area.

2001 - 2003 EXPENDITURE SUMMARY

APPROPRIATION UNIT	2001 Actual	2002 Adopted Budget	2002 Estimate (b)	2003 Proposed Budget	Incr/(Decr) From 2002 Adpt. Budget
Personnel Costs	\$75,875,989	\$81,618,786	\$80,209,202	\$86,245,884	\$4,627,098
Operating Expenses	\$80,237,927	\$81,834,100	\$83,826,680	\$84,432,918	\$2,598,818
Interdepartmental Charges	\$12,890,023	\$13,454,751	\$13,381,883	\$14,435,156	\$980,405
Fixed Assets & Imprvmnts (a)	\$3,599,733	\$1,942,380	\$2,581,387	\$2,070,074	\$127,694
Debt Service-Excl Proprietary (a)	\$11,095,040	\$11,718,300	\$11,489,569	\$12,288,538	\$570,238
Capital Projects	\$13,519,854	\$26,869,688	\$26,869,688	\$30,586,700	\$3,717,012
Total Gross Expenditures	\$197,218,566	\$217,438,005	\$218,358,409	\$230,059,270	\$12,621,265

BY FUNCTIONAL AREA	2001 Actual	2002 Adopted Budget	2002 Estimate (b)	2003 Proposed Budget	Incr/(Decr) From 2002 Adpt. Budget
Justice & Public Safety	\$33,293,240	\$35,836,548	\$34,575,368	\$37,799,276	\$1,962,728
Health & Human Services	\$70,087,268	\$72,548,446	\$74,736,574	\$77,136,914	\$4,588,468
Parks, Env., Educ. & Land Use	\$22,983,668	\$23,321,279	\$23,726,807	\$23,772,459	\$451,180
Public Works	\$24,550,883	\$25,671,386	\$25,554,014	\$26,333,506	\$662,120
General Administration	\$13,833,477	\$15,265,365	\$15,069,116	\$15,954,888	\$689,523
Non-Departmental	\$7,855,136	\$6,206,993	\$6,337,273	\$6,186,989	(\$20,004)
Debt Service-Excl Proprietary	\$11,095,040	\$11,718,300	\$11,489,569	\$12,288,538	\$570,238
Capital Projects	\$13,519,854	\$26,869,688	\$26,869,688	\$30,586,700	\$3,717,012
Total Gross Expenditures	\$197,218,566	\$217,438,005	\$218,358,409	\$230,059,270	\$12,621,265

(a) Proprietary fund (Internal Service and Enterprise funds) expenditure appropriations exclude Fixed Asset and Debt Service Principal Payments to conform with generally accepted accounting standards. Fixed Asset purchases and Debt Principal payments will be funded by operating revenues, tax levy or fund balance appropriations and are included, as applicable, in each agency budget request.

(b) Estimated expenditures exceed budget due to prior year appropriations carried forward and expended in current year and/or other budget modifications approved by County Board ordinance or fund transfer.

2003 EXPENDITURE HIGHLIGHTS

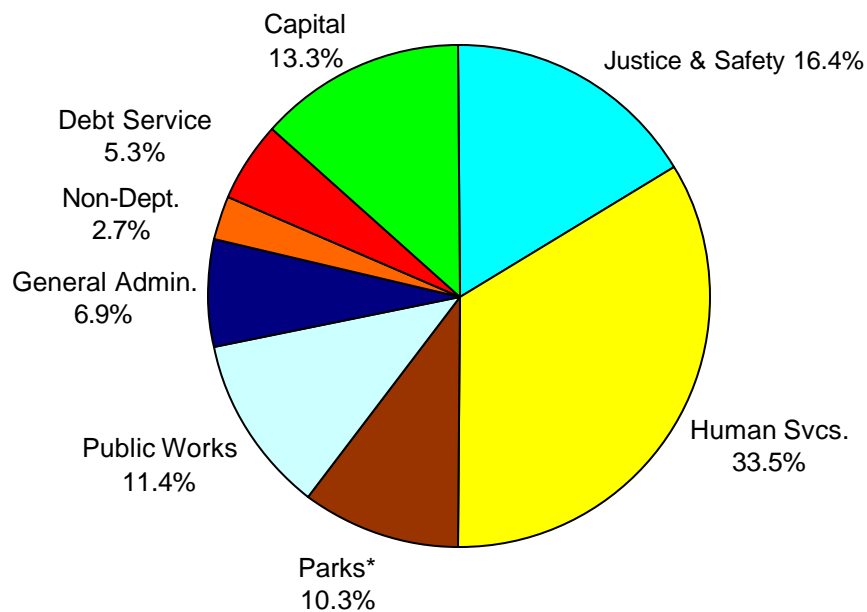
Expenditure Budget:

The 2003 total gross expenditure budget is \$230,059,270 an increase of \$12,621,265 or 5.8% from the 2002 adopted budget. Budget appropriations consist of departmental operating expenditures of \$199,472,570 and capital spending of \$30,586,700. The operating budget increases by \$8,904,253, or 4.7%, from last year's operating budget while capital project expenditures increase by \$3,717,012 from the 2002 adopted budget. The net total expenditure budget after adjustment for \$14,435,156 of interdepartmental charge backs, mainly from Internal Service Funds (which are double budgeted), is \$215,624,114. The net operating expenditure budget totals \$185,037,414 after subtracting capital spending.

The adopted budget includes personnel costs totaling \$86.2 million or 43% of the operating budget. Overall employee costs increased about \$4.6 million, or 5.7%, due to a dramatic 26% increase in health insurance costs, from the 2002 adopted budget.

Operating expenditures (including operating expenses, purchased services, and interdepartmental charges appropriation units) increase from \$95.3 million in 2002 to \$98.9 million in 2003, an increase of \$3.6 million, which includes \$980,000 of interdepartmental charge increases. Operating, expenses represent about 50% of the operating budget. Fixed assets and improvements expenditures are budgeted at \$2.1 million. Debt service payments increase by 4.9% or \$570,200 to \$12.3 million.

2003 Expenditures as a Percent of Total

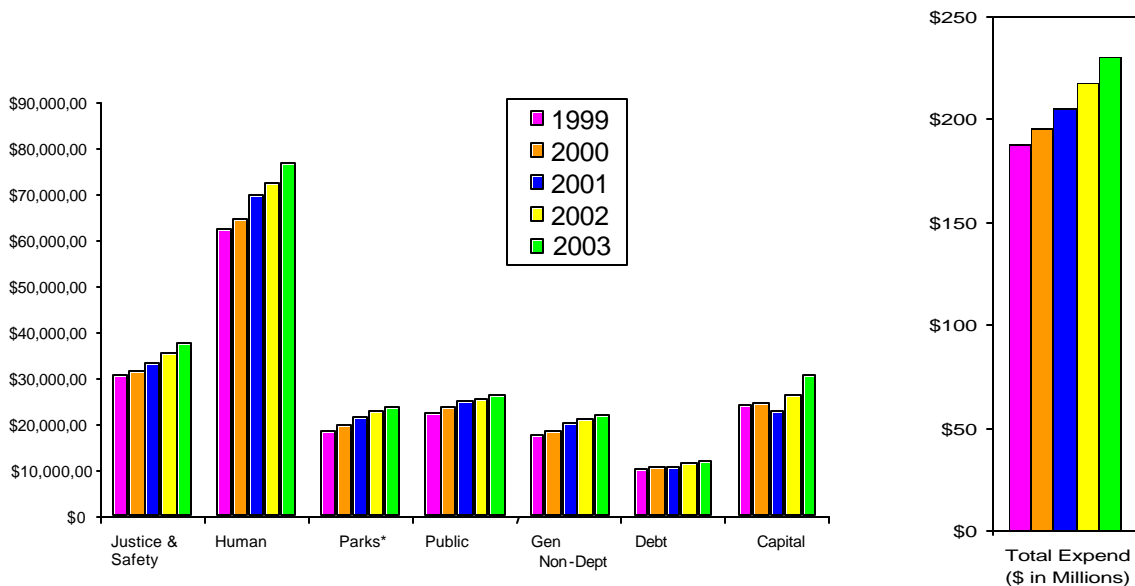


* Includes Parks, Environment, Education and Land Use

As shown above, the 2003 Functional Area expenditures are broken down as follows; Human Services activities represent 33.5% of county expenditures increasing \$4.6 million or 6.3% over 2002 budgeted levels; Justice and Public Safety activities represent 16.4% of total expenses and increase \$2.0 million or 5.5%; Public Works represents 11.5% of total expenses and increase \$662,100 or 2.6%; Parks, Environment, Education and Land Use expenditures represent 10.3% of total and increase \$451,000 or 1.9%; General Administration is 7.0% of expenditures and increases \$689,500 or 4.5%; Non-Departmental is 2.7% of expenditures and decreases \$20,000 or 0.3%; Capital expenditures total 13.3% of county expenditures and increase \$3.7 million or 13.8%; Debt Service represents 5.3% of total expenditures and increase \$570,200 or 5.3%.

2003 EXPENDITURE HIGHLIGHTS

Budgeted Expenditures by Functional Area 1999 – 2003



*Includes Parks, Environment, Education and Land Use

The graph above depicts expenditure trend data over the past five years. Overall expenditures have experienced steady and stable growth reflecting the County's growth and demands on services. Justice and Public Safety and Human Services continue to be the main budget driver areas. In addition, capital infrastructure is emphasized in 2003 with increases mainly for a communication center for county-wide dispatch and jail expansion.

Detailed expenditure highlights are included within each Functional Area Summary. A summary of major funding and policy changes, which impact expenditures by functional area, follows:

Justice and Public Safety

- Creation of the **Public Safety** department with appropriations totaling \$225,000 including full year funding of a Communication Center operations manager position. Partial year funding is also provided for a telecommunication training coordinator and will be authorized/funded as of July 1, 2003 with the Department Head authorized/funded as of October 1, 2003. The department will also make use of a Senior Information Systems Professional, authorized/funded as of January 1, 2003 in the Non-Departmental End User Technology Fund, through an interdepartmental charge.
- The **Sheriff's** department has implemented a self-regulated phone system in the main jail with a budgeted revenue amount of \$651,300 and operating cost of \$264,500. Previously, the department contracted with an external vendor for telephone service, with the department receiving revenue on a commission basis. The new self-regulated system will allow the department greater accountability, on-site monitoring, investigative innovation, and a potential for greater net revenues.
- The **Sheriff's** department will provide DARE program services to municipalities and school districts that agree to provide full cost funding. Six contracts have been agreed upon to provide services during the Spring semester of 2003.

2003 EXPENDITURE HIGHLIGHTS

- The **District Attorney's** office decreases the operating expenditure base budget and related revenue budget by \$142,500 for pass through grant funding from the Wis. Dept. of Transportation (WDOT) to fund the OWI Intensive Supervision program provided by Wis. Correctional Service (WCS). Per State policy, WCS can now receive this grant funding directly from the WDOT, reducing District Attorney administrative efforts.

Health and Human Services

- The **Health and Human Services Criminal Justice Collaborating Council** is budgeted at \$206,800. The Collaborating Council is formed as the direct result of recommendations made by the Criminal Justice Task Force, which was created in 2001. The Task Force recommended the creation of the Council to carry out analysis/special studies and to recommend and implement changes that will lead to greater Criminal Justice System effectiveness and control Jail population growth.
- The **Health and Human Services** budget unfunds 3.0 FTE regular full time positions and reduces temporary extra help positions by 3.35 FTE totaling \$209,500. These reductions are the result of limited state and federal funding increases. The department indicates that the reductions will stress service delivery by increasing staff workloads.
- **Health and Human Services**-will develop and implement a plan to begin the phase down of the **BASIC** (Basic Assistance and Services for Individuals in Crisis) general relief program by eliminating the medical payment feature but continuing to provide for non-medical payments. This is in response to continued cost escalation and dwindling state financial support for the program.
- The state prioritizes funding for **Health and Human Services-Birth to Three** programming for developmental disabled children where appropriations increase \$188,000. The total number of children served is expected to increase by 87 to 964. In addition, the state is requiring the contract vendor to move toward a "consultation" model where children will be provided services in natural environments (i.e., in home settings).
- A major funding priority area for the state is the **Health and Human Services - Long-Term Care Division** 2003 expenditure appropriations budget, which increases \$2,582,000. Long Term Care programs serve eligible persons in the community who are elderly, have a developmental disability, have a long-term mental illness, or have a physical disability.
- **Health and Human Services-Mental Health Outpatient Support Services** includes a \$286,000 increase in contractual services which provides for a minimal inflationary cost increase for existing mental health services plus a 2% increase in number of residential placement days, from 27,923 days to 28,500 days.
- **Health and Human Services-Mental Health Outpatient Support Services** client medication costs increase \$125,000 or 32% reflecting escalating costs and additional medication usage to stabilize clients living in the community. The division includes funding of \$20,350 for a 0.50 FTE temporary extra help Senior Mental Health Counselor position, to generate County tax levy savings, by providing assistance in getting qualified individuals signed up for Medical Assistance, who currently receive medication funded by County tax levy.
- **Health and Human Services-Mental Health Outpatient Support Services** includes a \$91,300 expenditure increase for the Community Support Program (CSP) in order to purchase mental health counselor and psychiatry services, allowing the County to offer a full array of CSP services to 15 additional clients. These services are funded through a \$50,700 increase in the state allocation of CSP grant funding and \$43,700 increase in client charges for service revenue which results from the program expansion.

2003 EXPENDITURE HIGHLIGHTS

- **Health and Human Services-Public Health Division** eliminates the Vision Hearing Screening Clinics and redesigns the Sexually Transmitted Disease (STD) clinics to provide services on an appointment basis only, which allows the total number of clinics to be decreased from 92 to 72. The department indicates that expenditures decrease \$114,700 and tax levy is reduced by \$94,700 related to these service changes.

Parks, Environment, Education and Land Use

- The **Register of Deeds** 2003 budget includes the creation of a 1.0 FTE Secretary Supervisor position. The secretary supervisor position will provide management supervision, employee training and customer service enhancements to the Real Estate Division. In addition, a 0.88 FTE Clerk I position is abolished and recreated as a full time 1.0 FTE Clerk I/II position to better reflect work responsibilities and provide additional resources for increasing workloads.
- **Parks and Land Use** includes final year funding for Fox River Park start-up costs. Expenditures include \$10,000 for one-time costs associated with operating equipment. Personnel costs include an additional \$26,200 for full cost of a Park Foreman position created in the 2002 budget. The Foreman position was created but funded for only a half year (effective July 1, 2002). Extra help budgeted within the County Parks system also increases by 1.22 FTE positions mainly for operation of Fox Brook Park (\$16,500).
- **The Parks and Land Use Land Information System** Fund budget includes the creation of 1.0 FTE Land Information Mapping Technician position to provide file maintenance and data integration activities. The position will also respond to information requests from the general public and County staff. Extra help within the Land Information System Fund is also increases by 1.14 FTE for temporary intern assistance for a one-time project that will index images to the county tax file and tract index. These additional personnel expenses of \$81,400 are funded through Land information fee revenue and Wisconsin Land Information Board grant funding.

Public Works

- Position changes in the Public Works Department include the unfunding of a 1.0 FTE Mass Transit Coordinator due to outsourcing transit services contract administration. A 1.0 FTE Maintenance Mechanic II and 1.0 FTE Building Service Worker I is also unfunded due to the sale of the Courthouse Annex facility to the Historical Society. Funding of \$97,279 is re-allocated to the Museum for an operations grant.
- A Museum operating grant of \$225,000 to the Historical Society is included pending approval of a ten year contract agreement with the Historical Society which would include the sale of the Courthouse Annex building.
- Energy costs are budgeted to decrease almost \$117,000 in Public Works operations overall including \$176,000 for natural gas offset with increases budgeted for water and sewer (\$25,500) and electricity (\$33,600). Natural gas prices are expected to be stable and more in line with 2002 experience and much less volatile than early 2001 experience.
- The 2003 **Transit Services** budget terminates one route begun in 2001 with Congestion Mitigation Air Quality (CMAQ) grant funding due to low ridership and the resulting high costs per passenger. These changes reduce expenditures almost \$410,000 and tax levy by almost \$126,000. At this time, the County is seeking a proposal from Milwaukee County to provide and administer the program in 2003 for no more than the proposed tax levy amount.

2003 EXPENDITURE HIGHLIGHTS

General Administration

- The **County Executive's office** will work with municipalities and county staff to implement the countywide dispatch communication center and a new Public Safety department.
- The **County Clerk's office** is budgeting a cost decrease of \$125,000 for ballot and advertising costs in the election program, as 2003 is estimated to have fewer elections than in 2002.
- **Risk Management** is budgeting a \$125,600 increase in expenditures primarily due to purchased insurance increases due to the hardened insurance market following 9/11. Property insurance increases \$30,000, Mental Health Center liability insurance increases \$9,500, and Workers compensation insurance increases \$15,000. Also, Estimated Future claims increase \$55,000 or 9% to reflect actuarial forecasts.
- **Corporation Counsel** has budgeted \$10,000 to redesign and automate the drafting, tracking, editing and posting of ordinances and resolutions. Corporation Counsel will work in conjunction with the County Clerk, County Board, Parks and Land Use and the Department of Administration Budget and Information Systems divisions.

Non-Departmental

- Provides building capital grant of \$235,000 to the Waukesha County Historical Society for renovation of the old courthouse per enrolled resolution 157-003 (first year of a 10 year obligation).

Capital Projects

The 2003 capital project expenditure budget of \$30.6 million increases \$3.7 million or 13.8% from the 2002 adopted budget. As incorporated in the County's Five-Year Capital Projects Plan, the 2003 capital budget identifies funding for existing and new projects at a net county cost of \$19.4 million (after revenues and fund balance appropriation totaling \$11.1 million are applied). For 2003, borrowed funds total \$13.5 million and investment income is at \$755,000. Project funding also includes \$5.2 million in county tax levy, a decrease of \$412,982 from the 2002 budget

Debt Service

The Debt Service expenditure budget for general governmental purposes (excluding proprietary funds debt service payments which are funded from individual fund operating budgets) is \$12,288,538, an increase of \$570,238 or 4.8% from the 2002 adopted budget. To fund the 2003 capital project's budget, \$13.5 million is planned to be borrowed increasing the County's total debt outstanding at \$78.6 million.

2001 - 2003 REVENUE SUMMARY

BY SOURCE	2001 Actual	2002 Adopted Budget	2002 Estimate	2003 Proposed Budget	Incr/(Decr) From 2002 Adpt. Budget
Intgov't Contracts & Grants	\$57,845,083	\$57,367,439	\$60,762,778	\$60,295,140	\$2,927,701
State Transportation Aids	\$4,834,323	\$4,952,765	\$4,952,765	\$5,352,765	\$400,000
St. Shared Revs/Mandate Relief	\$3,639,206	\$3,497,750	\$3,497,750	\$3,443,350	(\$54,400)
Fines & Licenses	\$3,163,048	\$2,503,505	\$2,606,750	\$2,628,300	\$124,795
Charges for Services (a)	\$22,035,525	\$21,127,063	\$22,060,727	\$23,134,296	\$2,007,233
Interdepartmental Revenue	\$13,147,354	\$13,317,569	\$13,448,390	\$14,218,046	\$900,477
Other Revenues	\$9,989,919	\$7,308,192	\$7,463,838	\$7,911,103	\$602,911
Interest/Penalty on Delinq Taxes	\$1,714,499	\$1,603,000	\$1,608,000	\$1,698,000	\$95,000
Investment Inc-Unrestricted Fnds	\$5,703,702	\$5,580,000	\$5,080,000	\$5,905,000	\$325,000
Debt Borrowing	\$9,900,000	\$9,900,000	\$14,600,000	\$13,500,000	\$3,600,000
Appropriated Fund Balance	(\$4,294,555)	\$13,726,480	\$6,575,299	\$12,441,611	(\$1,284,869)
Retained Earnings (b)	(\$2,164,730)	(\$1,033,318)	(\$1,885,448)	(\$1,149,572)	(\$116,254)
Tax Levy	\$71,705,192	\$77,587,560	\$77,587,560	\$80,681,231	\$3,093,671
Total Gross Revenues	\$197,218,566	\$217,438,005	\$218,358,409	\$230,059,270	\$12,621,265

BY FUNCTION	2001 Actual	2002 Adopted Budget	2002 Estimate	2003 Proposed Budget	Incr/(Decr) From 2002 Adpt. Budget
Justice & Public Safety	\$10,868,250	\$11,280,465	\$11,262,757	\$11,774,255	\$493,790
Health & Human Services	\$55,044,701	\$54,484,488	\$57,926,687	\$57,903,172	\$3,418,684
Parks, Env, Educ & Land Use (a)	\$16,010,526	\$14,325,938	\$15,476,179	\$15,036,379	\$710,441
Public Works	\$18,417,227	\$17,523,358	\$17,550,804	\$17,813,289	\$289,931
General Administration (a)	\$13,647,598	\$13,107,086	\$12,856,563	\$13,679,808	\$572,722
Non-Departmental	\$3,336,648	\$2,469,948	\$2,462,008	\$3,033,228	\$563,280
Capital Projects & Debt	\$4,747,709	\$4,066,000	\$3,946,000	\$5,345,869	\$1,279,869
Debt Borrowing	\$9,900,000	\$9,900,000	\$14,600,000	\$13,500,000	\$3,600,000
Appropriated Fund Balance	(\$4,294,555)	\$13,726,480	\$6,575,299	\$12,441,611	(\$1,284,869)
Retained Earnings (b)	(\$2,164,730)	(\$1,033,318)	(\$1,885,448)	(\$1,149,572)	(\$116,254)
Tax Levy	\$71,705,192	\$77,587,560	\$77,587,560	\$80,681,231	\$3,093,671
Total Gross Revenues	\$197,218,566	\$217,438,005	\$218,358,409	\$230,059,270	\$12,621,265

(a) Includes revenues from enterprise fund user fees which are estimated to result in retained earnings.

(b) Revenues in excess of expenditures from enterprise funds which are retained in the appropriate fund and not used to offset the overall County tax levy.

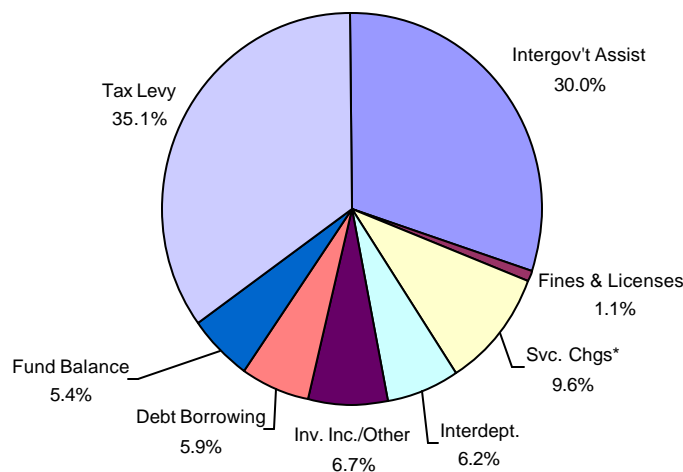
2003 REVENUE HIGHLIGHTS

Revenue Budget:

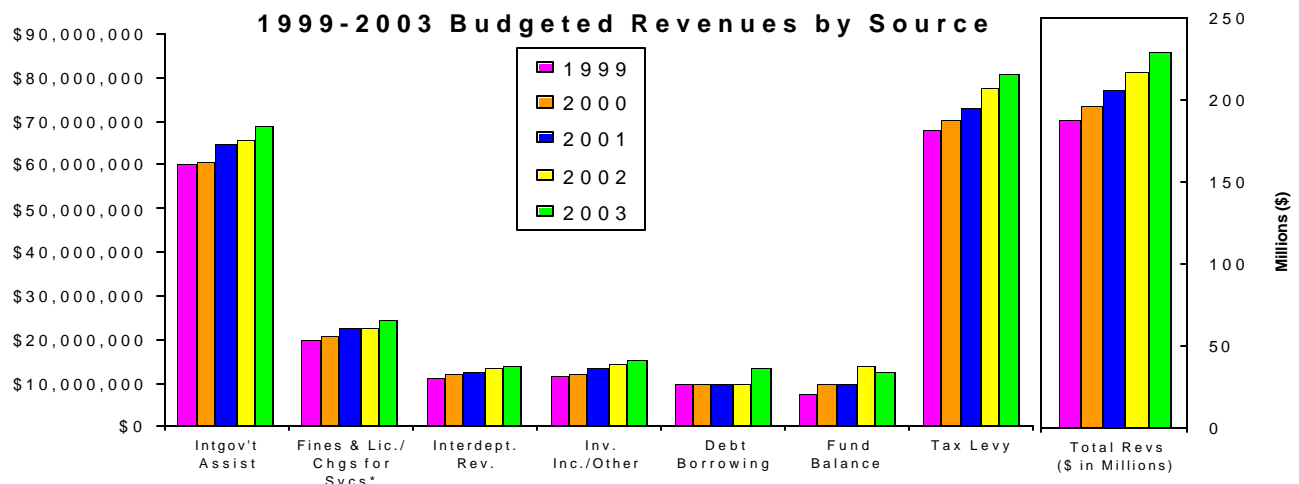
The 2003 revenue budget (excluding property tax levy, fund balance appropriations and revenue generating retained earnings) totals \$136,936,428, an increase of \$10,776,808 or 8.54% from the 2002 adopted budget. The net revenue budget is \$122,718,382 after elimination of \$14,218,046 of interdepartmental revenues (mostly from internal service funds), which are in essence double-budgeted. The 2003 revenues consist of departmental operating revenues budgeted at \$118,090,559 and capital project funding at \$18,845,869 including \$13,500,000 from planned borrowing. Overall, the operating revenues increase \$5,832,594 or 5.20% from the prior year budget. The increase is primarily due to a \$2,927,701 or a 5.1% increase in Intergovernmental Assistance Revenue and \$2,007,233 or a 9.5% increase in Charges for Service.

The graph below reflects the ratio of revenue sources budgeted for 2003 to all revenue sources, with Tax Levy (35.1%) and Intergovernmental Assistance (30.0%) as the major revenue components.

2003 Revenue Sources as a Percent of Total



The graph below reflects the revenue budgeted from all sources for 1999-2003. Nearly all sources have shown annual increases during the five-year period.



*Excludes retained earnings.

Detailed revenue highlights are included within each functional area summary. A summary of highlights and major changes from the 2002 adopted revenue budget, by source, follows.

2003 REVENUE HIGHLIGHTS

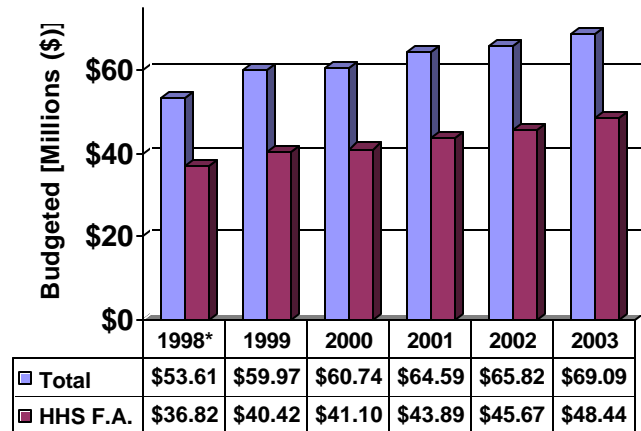
The property tax levy is not considered revenue for purposes of this section. Similarly, fund balance appropriations are not considered revenues, but rather reappropriation of prior years' funding used to reduce the amount of taxes that must be levied.

Intergovernmental Assistance:

Total 2003 intergovernmental contracts, grants and State aids are budgeted at more than \$69,091,255 representing an increase of approximately \$3,273,300 or 4.97% from the previous year's budget.

The Health and Human Services Functional Area (HHS F.A.) receives the majority of its funding from Federal / State intergovernmental assistance. The Health and Human Services Functional Area includes the Depts. of Health and Human Services, Senior Services, Veterans, Child Support, and Community Development Block Grant. Increase in annual funding is mainly from Federal funding for CDBG program assistance and Health and Social Services funding.

Intergovernmental Assistance



- **Health and Human Services -Long Term Care** funding revenues increases \$2,301,300. The Community Integration and Community Options Services program revenues increase 1,921,500 primarily as a result of higher costs per day resulting from transferring twelve high cost individuals that required more complex service and increases in the days of care. The Developmental Disability Services program increases \$380,000 to partially fund intensive treatment services for six court assigned individuals at state centers and increased days of care for Medicaid Waiver services.
- **Department of Health and Human Services'** (HHS) Income Maintenance revenue increase of \$119,000 funds a portion of cost increases for economic support services. HHS pass through funding increases for Medical Assistance indigent burial of \$53,000, Medical Assistance transportation of \$38,000, and Birth to Three revenues of \$188,000. From 1998-2001, the Food Stamps and MA program for W-2 clients was administered through a contract with a private provider, decreasing funding by \$1.2 million (* Chart Footnote). Beginning in 2002, the state budget includes law changes reinstating the requirement for the County to directly provide these services, which results in increased costs and revenue reimbursements to the County. Youth aid revenue increases \$41,000 resulting from lower county correctional placements.
- The state **recycling grant** revenue increases \$197,500 from the 2002 adopted county budget levels to reflect budgeted state recycling grant allocations.
- **State shared revenues** are projected to decrease by an estimated 5%, or \$54,400.
- **Department of Health and Human Services** primary source of intergovernmental revenue, the **Basic County Allocation** (BCA) remains at the 2002 budget level of \$11.4 million. The lack of an increase in this state/federal funding source is the primary driver behind increasing Health and Human Services local levy need. Human Services levy increases \$1.1 million or 6.8% in 2003.

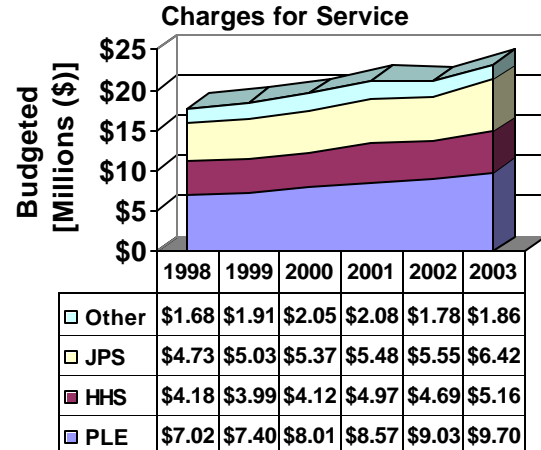
Charges for Services:

Charges for County services (user fees) are budgeted at \$23,134,296, which represents an increase of approximately \$2,007,200 or 9.5% from the 2002 adopted budget.

User Fees are charges for specific government services to those who utilize those services. They provide an equitable, proportional method to continue service operations without charging the general population. User fees collected include fees for document recording and real estate transfer and public admission for recreation usage (PLE), health care and services (HHS), and inmate stays, contracted patrols, and judicial and public safety (JPS).

2003 REVENUE HIGHLIGHTS

- Sheriff's department** is budgeting first year telephone revenue as a charge for service of \$651,300, offset by vendor costs of \$264,500 for net revenues of \$386,800. The department implemented a telephone system in which the department operates a self-regulated system that provides greater accountability and monitoring. The previous commission-based system was operated by an external vendor, with the department previously budgeted \$361,800 as Other Revenue.
- Department of Health and Human Services - Mental Health Inpatient** revenues increase \$306,000 reflecting an increase in the days of care and an increase in billable psychiatric coverage.
- Register of Deeds** real estate transfer and recording fee revenues and related service revenues are budgeted \$341,000 higher than the 2002 budget. The increase primarily reflects an increase in the number of recorded pages per document. Document volume increases 5,000 (to 115,000) from the 2002 budget level of 110,000 documents.
- Parks and Land Use** charges increase \$322,000 from an increase of \$111,000 for solid waste charges for landfill use and tipping fees from the composting project, an increase of \$55,800 in planning fees, \$47,000 for Land Information, \$44,000 for Parks, and \$89,000 for fees at enterprise facilities (golf courses, ice arenas, and exposition center).



Fines and Licenses:

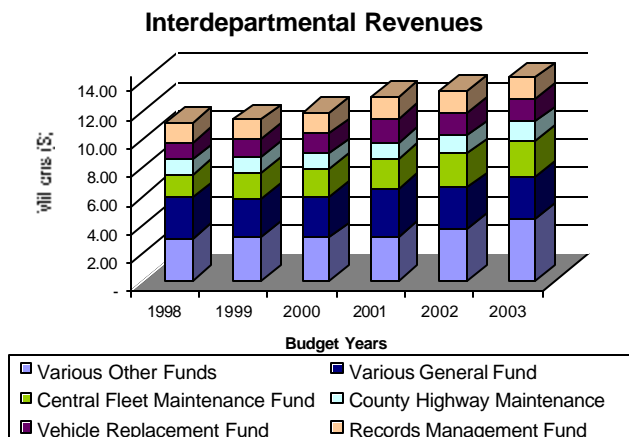
Overall fine and license revenues total slightly more than \$2,628,300 in 2003, an increase of more than \$124,700, or 4.98% from the 2002 adopted budget.

- Parks Department** increases \$60,500 through increased license revenue of \$17,500 and permit revenue of \$43,000.
- Justice and Public Safety** revenue from various fees increases \$47,800.

Interdepartmental Revenues:

Overall interdepartmental revenues total more than \$14,218,046, an increase of \$900,477 or 6.76% from the 2002 adopted budget.

- Revenue increases are realized across multiple internal service funds, such as the **End User Technology Fund** for computer replacement for \$546,300.
- Public Works** department increases \$150,600 primarily due to fleet maintenance charges of \$83,000 and highway maintenance charges of \$68,400.
- Department of Administration** revenue increase of \$165,300 for the cross charges to other county departments for risk management, radio services, and administrative charges.



2003 REVENUE HIGHLIGHTS

Other Revenues (Excludes fund balance appropriations):

(Note: Other Revenues described here exclude fund balance appropriations. However, the Other Revenues identified in the Agency and Organization Summary detail include surplus unreserved fund balance appropriated to reduce the amount of taxes levied.)

Revenues from other sources in the 2003 budget total over \$15.5 million. This represents an increase of almost \$1.0 million or 7.05% from the 2002 adopted budget.

- **Capital Project** revenue from non-county sources increases \$700,000 with revenue budgeted for the Retzer nature center provided by the Waukesha School District of \$400,000 and the Friends of Retzer providing \$300,000.
- **Investment** revenues are projected to increase by \$265,000, primarily driven by the **Treasurer's Department** increase of \$170,000 from higher invested cash balances, stable but slightly lower investment rates of return and Department of Administration's improved investment cash management practices and \$95,000 from interest and penalties on delinquent tax properties.

Debt Financing:

The 2002 budget includes borrowing of \$13,500,000 to finance a portion of 2003 capital projects. This represents an increase of \$3,600,000 in the level of borrowing from the 2002 adopted budget. The 2002 Budget of \$9.9 million was modified to borrow an additional \$4.7 million in 2002 and reduce a planned 2003 borrowing of \$18.4 million to take advantage of historically low interest rates in 2002.

Appropriated Fund Balance:

To reduce the 2002 tax levy (for 2003 budget purposes), the budget includes fund balance appropriations of \$12,441,611, mainly for one-time projects. This includes \$5,893,486 for the operating budget and \$6,548,125 for the Capital Projects budget.

Capital budget appropriations of fund balance include: \$1.5 million for the Justice Facility Project from prior year's jail assessment fees and federal marshal revenue; \$1,975,625 of General fund balance for the Waukesha County Communications Center; \$210,500 of End User Technology Fund balance; \$937,000 of the Parks-Golf Course fund balance; \$1.3 million of Capital Projects fund balance; \$500,000 of Telecommunications Fund balance; \$100,000 of Jurisdictional Transfer Reserve fund balance; and \$25,000 of Collections Fund Balance.

Operating budget fund balance appropriations, mainly for one time expenditure items, of most significance includes: \$1,300,000 related to debt service of which \$450,000 is designated 2002 (prior year) investment income; \$250,000 of Golf Course fund balance, \$150,000 of Materials Recycling Facility fund balance, and \$150,000 general fund balance for parkland acquisitions in the Tarmann Fund; \$398,546 of Human Services fund balance; \$207,000 of general fund balance for Non-Departmental General; \$900,000 of General fund balance for the Contingency; \$565,683 of general fund balance for the Non-Departmental End User Technology Fund; \$54,300 (to reduce taxes) for 2002 Tax Incremental District receipts from dissolved TIF's; \$50,000 for general fund park one time start-up costs, \$70,000 for prior year start up cost repayments to reduce the tax levy from the Collections Fund, \$190,000 for Radio Services to fund depreciation expense increase, \$182,986 for Risk Management; \$78,900 for Communications \$101,083 for Central Fleet; \$653,504 for Parks and Land Use Enterprise Operations; \$173,977 for Airport; \$90,000 for Child Support; \$111,573 for Sheriff, \$159,000 of general fund balance for Public works; \$15,934 for the Federated Library; and \$41,000 for Senior Services-Nutrition.

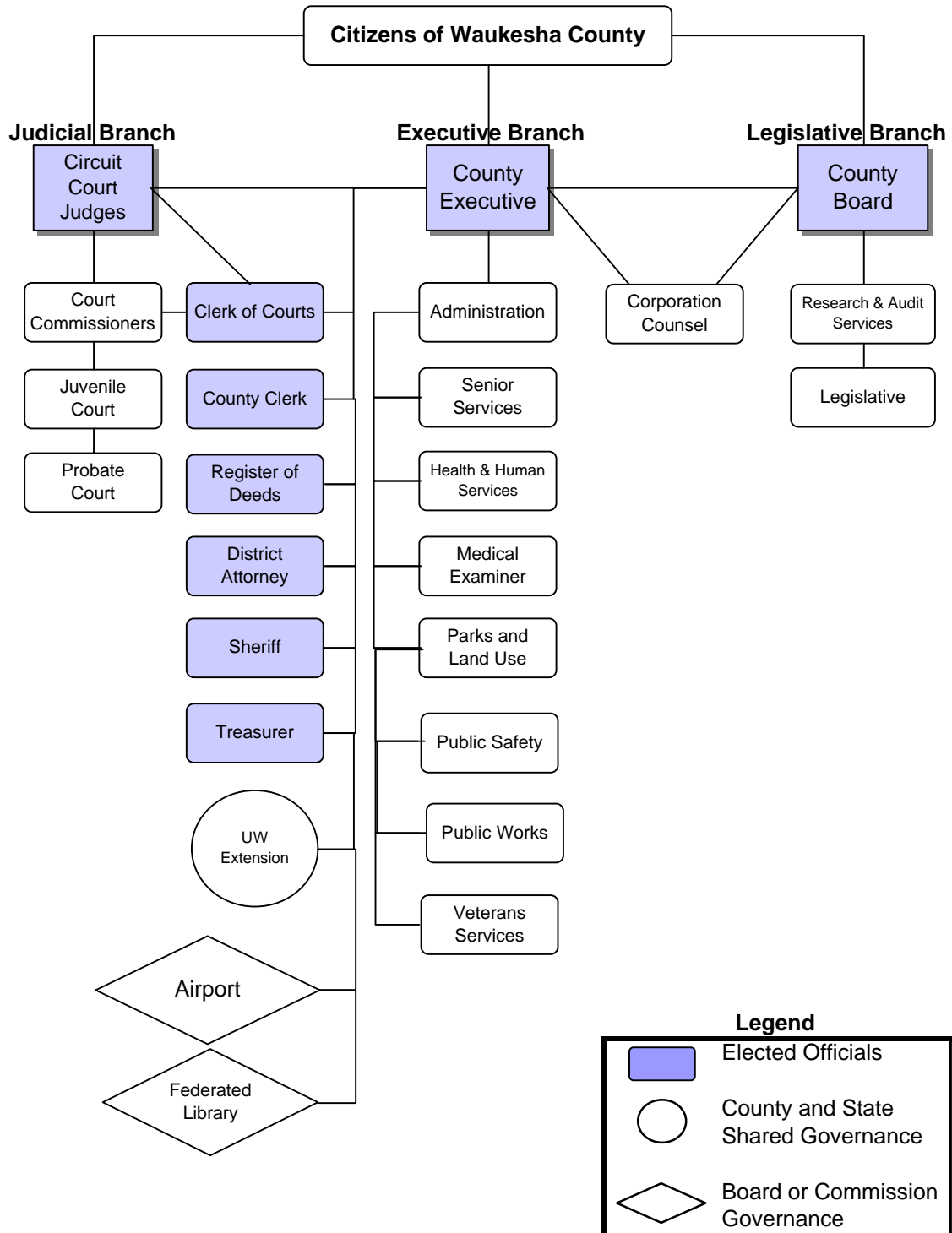
Tax Levy and Property Assessed Valuation:

The overall 2002 tax levy (for 2003 budget purposes) is \$80,681,231, which represents an increase of \$3,093,671 or 3.99% from the 2002 adopted budget. The total tax levy consists of general County purpose tax levy of \$78,137,126, a \$2,913,997 or 3.87% increase from the 2002 adopted budget, and the Federated Library tax levy of \$2,544,105, an increase of \$179,674 or 7.60% from the 2002 adopted budget.

The tax levy rate for the general County portion of the budget is \$2.3124 per \$1,000 of equalized value, a decrease of \$0.1084 or 4.48%. The tax levy rate for the Federated Library System is \$0.2696 per \$1,000 of equalized value, a decrease of \$0.0008 or 0.29%.

The County's equalized property valuation (excluding Tax Incremental Financing Districts) as determined by the Wisconsin Department of Revenue is at \$33,791,109,550, an increase of more than \$2.71 billion or 8.74% from the previous year.

Waukesha County Organizational Chart



FUND DESCRIPTIONS

The following are capsule descriptions of each County fund. To the right of each description is the total 2003 expenditures and property tax levy for that fund.

	2003 Expenditure Budget	2003 Tax Levy
<u>GENERAL FUND</u>		
The General Fund is the largest single County fund. It is the primary operating fund of the County. It accounts for all revenues which are not required to be processed through another fund. Almost two-thirds of General Fund revenue is received from taxes, but it also receives fines, fees, intergovernmental revenues, interest earnings, and other revenues.		
TOTAL GENERAL FUND	\$76,606,886	\$44,401,673
<u>SPECIAL REVENUE FUNDS</u>		
Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.		
Human Services Funds (excludes Public Health in General Fund above)		
To account for funds needed to provide economic assistance, income maintenance, counseling, state-mandated inpatient and outpatient mental health, alcohol, drug abuse and developmental disability services, children, adolescent and family services.	\$65,876,485	\$15,015,440
Child Support		
To account for federal, state and county funds that provide for administration and support of Child Support programs.	\$2,002,797	\$98,567
Federated Library Funds		
To account for funds provided to maintain a member library system.	\$3,672,895	\$2,544,105
Elderly Nutrition Fund		
To account for federal and state funds that provide for home delivered meals and congregate nutrition programs.	\$1,068,700	\$191,812
Community Development Block Grant Fund		
To account for federal funds to provide to other governmental units or non profit organizations to aid low income and other disadvantaged persons.	\$3,000,000	\$0
Highway Operations Fund		
To account for funds needed to provide all services on the County trunk highway system and selected non-county roads, including planning, designing maintenance and construction and to account for state funds provided on a reimbursement basis for performing maintenance and repair on other projects as specified on all state trunk highways within the County.	\$9,125,445	\$445,256
Walter J. Tarmann Parkland Acquisition Fund		
To account for funds provided to acquire parkland and natural areas as identified in the Waukesha County Park and Open Space Plan.	\$1,000,000	\$0
Land Information Systems Fund		
To establish a county-wide, integrated approach to linking land parcel locations to digital mapping and databases concerning property information.	\$473,712	\$0
Transit Services Fund		
To account for state, federal and local funds used to provide bus services to selected areas of the County.	\$3,391,547	\$786,681
SPECIAL REVENUE FUND TOTALS	\$89,611,581	\$19,081,861

FUND DESCRIPTIONS

	2003 Expenditure Budget	2003 Tax Levy
INTERNAL SERVICE FUNDS		
Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.		
End User Technology Fund		
To finance the common technology infrastructure for County users. The fund is managed on a total cost of ownership basis, and is designed to identify the services provided and resources required by the Information Systems staff to support end user departments.	\$3,119,661	\$725,000
Vehicle/Equipment Replacement Fund		
To account for the costs associated with the financing of vehicle/equipment replacements when the individual item's cost equals or exceeds \$7,500 and has a useful life of two or more years. Costs are billed to user departments based on the depreciable life of the asset.	\$1,827,938	\$0
Central Fleet Maintenance Fund		
To account for the costs associated with the maintenance, repairs and centralized fueling of all County-owned motorized equipment. Costs are billed to user departments based on work orders, time and material costs.	\$2,600,509	\$0
Communications Fund		
To account for the costs associated with the operation and maintenance of the County's telecommunication system. Costs are billed to user departments based on actual usage and equipment inventories.	\$880,712	\$0
Records Management Fund		
To account for the costs associated with the operation and maintenance of the County's central microfilming, records management services, contracted central printing and mail room services. Costs are billed to user departments based on time and material costs.	\$1,626,370	\$0
Risk Management Fund		
To account for the costs associated with loss control, the investigation and payment of employee claims, claims administration and the transfer of risk to third parties through purchased insurance coverage. Costs are allocated to other County departments mostly on a claims experience/exposure basis except for special insurance coverages which are charged based on actual costs. This fund also accounts for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The County, together with certain other units of government within the State of Wisconsin, created WMMIC to provide general and police professional liability, errors and omissions and vehicle liability coverage for counties or cities in Wisconsin.	\$1,862,960	\$0
Collection Management Fund		
To account for the costs associated with county-wide delinquent account collection activity. Costs are allocated to other County departments based on costs of services provided. Negative tax levy reflects payback of Tax Levy provided for startup costs in the early years of operation.	\$529,463	(\$70,000)
INTERNAL SERVICE FUND TOTALS	\$12,447,613	\$655,000

FUND DESCRIPTIONS

	2003 Expenditure Budget	2003 Tax Levy
<u>ENTERPRISE FUNDS</u>		
Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered, primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.		
Radio Service Fund To account for operations and maintenance of Countywide radio services, customers are billed on a fee for service basis.	\$831,426	\$0
Golf Courses Fund To account for operations and maintenance of the 3 County golf courses.	\$3,120,047	\$0
Exposition Center Fund To account for operations and maintenance of the County convention and meeting facility and grounds.	\$776,418	\$90,000
Ice Arenas Fund To account for operations and maintenance of the 2 County ice arenas.	\$1,010,504	\$0
Airport Operations/Development Fund To account for operations and maintenance of the County airport.	\$1,068,723	\$271,453
Materials Recovery Facility Fund To account for operations and maintenance in the processing and marketing of recyclable materials collected from municipalities within the County program.	\$1,710,834	\$0
ENTERPRISE FUND TOTALS	\$8,517,952	\$361,453
<u>DEBT SERVICE FUNDS</u>		
Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest and services costs. (Excludes debt services budgeted in Internal Service and Enterprise Funds). For further detailed information, see Debt Service, Section VIII.		
TOTAL DEBT SERVICE FUNDS	\$12,288,538	\$10,988,538
<u>CAPITAL PROJECTS FUNDS</u>		
All Capital project funds used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Governmental Fund projects total \$19,544,340 and Proprietary Fund Capital projects total \$5,593,100 included here but not shown above as Enterprise Operations.		
TOTAL CAPITAL PROJECTS FUNDS	\$30,586,700	\$5,192,706
TOTAL ALL FUNDS	\$230,059,270	\$80,681,231

FUNCTIONAL AREA SUMMARY BY FUND TYPE
2003 BUDGET

EXPENDITURES	GENERAL FUND (a)	SPECIAL REVENUE	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
JUSTICE & LAW ENFORCEMENT	\$37,799,276	\$0	\$0	\$0	\$0	\$14,720,000	\$52,519,276
HEALTH & HUMAN SERVICES	\$5,188,932	\$71,947,982	\$0	\$0	\$0	\$0	\$77,136,914
PARKS, ENV., EDUC., LAND USE	\$12,008,049	\$5,146,607	\$6,617,803	\$0	\$0	\$2,606,200	\$26,378,659
PUBLIC WORKS	\$8,319,344	\$12,516,992	\$1,068,723	\$4,428,447	\$0	\$10,888,000	\$37,221,506
GENERAL ADMINISTRATION (b)	\$13,291,285	\$0	\$831,426	\$8,019,166	\$12,288,538	\$2,372,500	\$36,802,915
TOTAL EXPENDITURES	\$76,606,886	\$89,611,581	\$8,517,952	\$12,447,613	\$12,288,538	\$30,586,700	\$230,059,270
REVENUES							
JUSTICE & PUBLIC SAFETY	\$11,774,255	\$0	\$0	\$0	\$0	\$3,631,094	\$15,405,349
HEALTH & HUMAN SERVICES	\$1,790,555	\$56,112,617	\$0	\$0	\$0	\$0	\$57,903,172
PARKS, ENV., EDUC., LAND USE	\$6,136,393	\$2,036,568	\$6,863,418	\$0	\$0	\$1,636,400	\$16,672,779
PUBLIC WORKS	\$1,563,435	\$11,285,055	\$623,293	\$4,341,506	\$0	\$1,426,000	\$19,239,289
GENERAL ADMINISTRATION (b)	\$9,458,702	\$0	\$787,737	\$6,466,597	\$0	\$12,152,375	\$28,865,411
TOTAL REVENUES	\$30,723,340	\$69,434,240	\$8,274,448	\$10,808,103	\$0	\$18,845,869	\$138,086,000
FUND ADJUSTMENTS	\$1,481,873	\$1,095,480	\$1,017,481	\$998,652	\$1,300,000	\$6,548,125	\$12,441,611
RETAINED EARNINGS	\$0	\$0	(\$1,135,430)	(\$14,142)	\$0	\$0	(\$1,149,572)
TAX LEVY	\$44,401,673	\$19,081,861	\$361,453	\$655,000	\$10,988,538	\$5,192,706	\$80,681,231

(a) Includes Contingency Fund.

(b) Includes Non-Departmental.

APPROPRIATION UNIT SUMMARY BY FUND TYPE

2003 BUDGET

EXPENDITURES	GENERAL FUND (a)	SPECIAL REVENUE	ENTERPRISE	INTERNAL SERVICE	DEBT	CAPITAL PROJECTS	TOTAL
PERSONNEL COSTS	\$52,296,037	\$28,321,832	\$2,473,857	\$3,154,158	\$0	\$0	\$86,245,884
OPERATING EXPENSES	\$17,017,281	\$54,073,216	\$4,478,288	\$8,864,133	\$0	\$0	\$84,432,918
INTERDEPARTMENTAL CHARGES	\$6,222,494	\$6,217,533	\$1,565,807	\$429,322	\$0	\$0	\$14,435,156
FIXED ASSETS & IMPROVEMENTS	\$1,071,074	\$999,000	\$0	\$0	\$0	\$30,586,700	\$32,656,774
DEBT SERVICE	\$0	\$0	\$0	\$0	\$12,288,538	\$0	\$12,288,538
TOTAL EXPENDITURES	\$76,606,886	\$89,611,581	\$8,517,952	\$12,447,613	\$12,288,538	\$30,586,700	\$230,059,270
REVENUES							
INTERGOVT. CONTRACTS/GRANTS	\$6,489,875	\$57,862,411	\$847,500	\$0	\$0	\$3,891,469	\$69,091,255
FINES & LICENSES	\$2,178,300	\$450,000	\$0	\$0	\$0	\$0	\$2,628,300
CHARGES FOR SERVICES	\$11,319,457	\$5,417,418	\$6,200,639	\$196,782	\$0	\$0	\$23,134,296
INTERDEPART. REVENUES	\$2,985,534	\$1,441,213	\$334,609	\$9,456,690	\$0	\$0	\$14,218,046
OTHER REVENUES	\$7,750,174	\$4,263,198	\$891,700	\$1,154,631	\$0	\$14,954,400	\$29,014,103
TOTAL REVENUES	\$30,723,340	\$69,434,240	\$8,274,448	\$10,808,103	\$0	\$18,845,869	\$138,086,000
FUND ADJUSTMENTS	\$1,481,873	\$1,095,480	\$1,017,481	\$998,652	\$1,300,000	\$6,548,125	\$12,441,611
RETAINED EARNINGS	\$0	\$0	(\$1,135,430)	(\$14,142)	\$0	\$0	(\$1,149,572)
TAX LEVY	\$44,401,673	\$19,081,861	\$361,453	\$655,000	\$10,988,538	\$5,192,706	\$80,681,231

(a) Includes Contingency Fund.